In the Claims:

Claims 1-7 (Cancelled)

8. (New) A method of manufacturing a key top, said method comprising:

forming a metalizing layer on a transfer substrate;

forming a first transparent printed layer in a pattern on the metalizing layer, the first transparent printed layer being resistant to etching;

etching the metalizing layer so as to remove a portion of the metalizing layer not masked by the first transparent printed layer, whereby a transfer layer including the etched metalizing layer and the first transparent printed layer is formed; and

after said etching of the metalizing layer to form the transfer layer, placing the transfer substrate on a plastic key top body so as to transfer the transfer layer onto the key top body.

- 9. (New) The method of claim 8, further comprising forming a second transparent printed layer on a front surface of the transfer substrate prior to said forming of the metalizing layer, wherein the metalizing layer is formed on a front surface of the second transparent printed layer, and whereby the transfer layer includes the second transparent printed layer, the metalizing layer, and the first transparent printed layer.
- 10. (New) The method of claim 9, further comprising forming a parting agent layer on the front surface of the transfer substrate prior to said forming of the second transparent printed layer, wherein the second transparent printed layer is formed on the parting agent layer.
- 11. (New) The method of claim 9, wherein the second transparent printed layer is resistant to etching.
- 12. (New) The method of claim 9, further comprising, after said etching of the metalizing layer and prior to said placing of the transfer substrate on the plastic key body, forming a transparent adhesive layer on the exposed surfaces of the second transparent printed layer, the metalizing layer,

and the first transparent printed layer, whereby the transfer layer includes the second transparent printed layer, the metalizing layer, the first transparent printed layer, and the transparent adhesive layer.

- 13. (New) The method of claim 9, wherein said etching comprises etching using an etching solution, the etching solution comprising one of an alkaline aqueous solution and an acidic aqueous solution.
- 14. (New) The method of claim 9, further comprising, after said placing of the transfer substrate on the plastic key top body, removing the transfer substrate such that the transfer layer remains on the plastic key top body.
- 15. (New) The method of claim 8, further comprising forming a parting agent layer on the front surface of the transfer substrate prior to said forming of the metalizing layer, wherein the metalizing layer is formed on the parting agent layer.
- 16. (New) The method of claim 8, further comprising, after said etching of the metalizing layer and prior to said placing of the transfer substrate on the plastic key body, forming a transparent adhesive layer on the exposed surfaces of the metalizing layer and the first transparent printed layer, whereby the transfer layer includes the metalizing layer, the first transparent printed layer, and the transparent adhesive layer.
- 17. (New) The method of claim 8, wherein said etching comprises etching using an etching solution, the etching solution comprising one of an alkaline aqueous solution and an acidic aqueous solution.

- 18. (New) The method of claim 8, further comprising, after said placing of the transfer substrate on the plastic key top body, removing the transfer substrate such that the transfer layer remains on the plastic key top body.
- 19. (New) The method of claim 8, wherein said forming of the first transparent printed layer in a pattern on the metalizing layer letters comprises forming the first transparent printed layer so as to have one of a letter pattern, a number pattern, a symbol pattern, and a picture pattern.